

THE FATHER'S HOUSE CHURCH

England & Wales · Charity number 1165638

Details

Other names THE FATHER HOUSE CHURCH

Status Registered

Legal form Charitable company

Company number [08388319](#)

Registered 2016-02-18

Register [View on the Charity Commission register](#)

Contact

Address 112 Fullers Way South
Chessington
KT9 1HF

Phone 07738685797

Email prondinelli@hotmail.com

Website <http://tfhchurch.co.uk>

Activities

Objects: THE CHARITY'S OBJECTS ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF FAITH ATTACHED HERETO.

Activities: Church

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Merton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£584,530	£377,348	£702,516	1
2024-02-29	£419,300	£305,900	-	-
2023-02-28	£304,618	£260,129	-	-
2022-02-28	£320,451	£270,735	-	-
2021-02-28	£209,846	£261,445	-	-

Trustees

Name	Role	Appointed
JOAQUIM PASQUALI	Chair	2013-11-10
NIELE GARCIA DE FREITAS		2019-02-01
PASTOR RONDINELLI FIDELIS		2015-12-19

THE FATHER'S HOUSE CHURCH

England & Wales - Charity number 1165638

Accounts

THE FATHER'S HOUSE CHURCH

Charity No. 1165638

Company No.

Trustees' Report and Unaudited Accounts

28 February 2025

**THE FATHER'S HOUSE CHURCH
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**THE FATHER'S HOUSE CHURCH
TRUSTEES ANNUAL REPORT**

THE FATHER'S HOUSE CHURCH

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 28 February 2025.

**REFERENCE AND ADMINISTRATIVE DETAILS Company No.
Charity No. 1165638**

Registered Office

37 Hunters Road
Chessington
KT9 1RX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

J. BERNARDES PASQUALI
NIELE GARCIA DE FREITAS
PASTOR RONDINELLI FIDELIS

Accountants

TN LONDON ACCOUNTANCY LTD
280 Mare Street Office 303, London, England
E8 1HE

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP

Signed on behalf of the board

JOAQUIM PASQUALI Trustee
28-Feb-25

**THE FATHER'S HOUSE CHURCH
INDEPENDENT EXAMINERS REPORT**

Independent Examiner's Report to the trustees of THE FATHER'S HOUSE CHURCH

I report on the accounts of THE FATHER'S HOUSE CHURCH for the year ended 28 February 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under s.145 of the 2011 Act;

to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with the Companies Act 2006, s.386 and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice:

Accounting and Reporting by Charities,

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Rondinelli Fidelis

TN LONDON ACCOUNTANCY LTD
280 Mare Street Office 303, London, England, E8 1HE

28-Feb-25

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THE FATHER'S HOUSE CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 28 February 2025

		Unrestricted and total funds 2025 £	Unrestricted and total funds 2024 £
	Notes		
Income and endowments			
from:			
Donations and legacies	3	584,530	419,300
Total		584,530	419,300
Expenditure on:			
Raising funds	4	67,428	58,116
Other	5	309,920	252,676
Total		377,348	310,792
Net gains on investments		-	-
Net income	6	207,182	108,508
Net income before other gains/(losses)			
Other gains and losses:		2110	-
Net movement in funds		209,292	108,508
Reconciliation of funds:			
Total funds brought forward		493,224	384,716
Total funds carried forward		702,516	493,224

THE FATHER'S HOUSE CHURCH

SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 28 February 2025

	2025	2024
	£	£
Income	586,640	419,300
Gross income for the year	586,640	419,300
Expenditure	374,413	305,900
Depreciation and charges for impairment of fixed assets	2,935	4,892
Total expenditure for the year	377,348	310,792
Net income before tax for the year	209,292	108,508
Net income for the year	209,292	108,508

THE FATHER'S HOUSE CHURCH

BALANCE SHEET

at 28 February 2025

Company No.	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	8	11,741	14,676
Investments		550,000	
		<u>561,741</u>	<u>14,676</u>
Current assets			
Debtors	9	26,474	212,870
Cash at bank and in hand		118,110	265,678
		<u>144,584</u>	<u>478,548</u>
Net current assets		<u>706,325</u>	<u>493,224</u>
Total assets less current liabilities		<u>702,516</u>	<u>493,224</u>
Net assets excluding pension asset or liability		<u>702,516</u>	<u>493,224</u>
Total net assets		<u>702,516</u>	<u>493,224</u>
The funds of the charity			
Restricted funds			
Unrestricted funds	10	702,516	493,224
General funds			
Reserves		<u>702,516</u>	<u>493,224</u>
Total funds	10	<u>702,516</u>	<u>493,224</u>

Rondinelli Fidelis

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 28 February 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. Approved by the board on 28 February 2025 and signed on its behalf by:

JOAQUIM PASQUALI Trustee
28 February 2025

THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS

for the year ended 28 February 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes. Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

THE FATHER'S HOUSE CHURCH

NOTES TO THE ACCOUNTS Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on raising funds	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Expenditure on charitable activities	

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

THE FATHER'S HOUSE CHURCH

NOTES TO THE ACCOUNTS Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

3 Income from donations and legacies

Unrestricted 2025	Unrestricted 2024
£	£
584,530	419,300
584,530	419,300

4 Expenditure on raising funds

Unrestricted 2025	Unrestricted 2024
£	£
<i>Fundraising trading costs</i>	
67,428	58,116
67,428	58,116

5 Other expenditure

Unrestricted 2025	Unrestricted 2024
£	£
Employee costs	117,555
Motor and travel costs	29,289
Premises costs	104,254
General administrative costs	36,028
Legal and professional costs	19,859
306,985	247,784

6 Net income before transfers

2025	2024
£	£
This is stated after charging:	
Depreciation of owned fixed assets	2,935
	4,892

7 Staff costs

No employee received emoluments in excess of £60,000.

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

8 Tangible fixed assets	2025	2024
	£	£
Cost or revaluation		
At 1 March 2024	41,323	29,761
Additions	-	11,562
At 28 February 2025	41,323	41,323
Depreciation and impairment		
At 1 March 2024	26,647	21,756
Depreciation charge for the year	2,935	4,891
At 28 February 2025	29,582	26,647
Net book values		
At 28 February 2025	11,741	14,676
At 29 February 2024	14,676	8,005

9 Debtors	2025	2024
		£
Other debtors	26,474	212,870
	26,474	212,870

10 Movement in funds	Incoming			
	At 1 March 2024	(including other gains/losses)	Resources expended	At 28 February 2025
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	493,224	584,530	-	375,238
Revaluation Reserves:				
Total funds	493,224	584,530	-	375,238
	702,516			702,516

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

12 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

THE FATHER'S HOUSE CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 28 February 2025

	Unrestricted and total funds	Unrestricted and total funds
	2025	2024
	£	£
Income and endowments from:		
Donations and legacies	584,530	419,300
	<u>584,530</u>	<u>419,300</u>
Total income and endowments	<u>584,530</u>	<u>419,300</u>
Expenditure on:		
Costs of other trading activities		
	67,428	58,116
Total of expenditure on raising	<u>67,428</u>	<u>58,116</u>
Funds		
Employee costs		
Staff entertainment	-	-
Staff Cost	20,400	20,400
	<u>20,400</u>	<u>20,400</u>
Motor and travel costs		
Travel and subsistence	29,289	21,067
	<u>29,289</u>	<u>21,067</u>
Premises costs		
Rent	84,232	78,192
Premises repairs and maintenance	19,892	5,587
	<u>104,124</u>	<u>83,779</u>
General administrative costs,		
including depreciation and amortisation		
Depreciation of	2,935	4,892
Bank charges	314	32
Stationery and printing	2,833	3,962
Sundry expenses	2,040	844
Donation	15,118	14,596
Telephone, fax and broadband	4,452	3,758
Rates	3,089	2,247
Temporary Staff	97,155	88,245
Light, Heat & Energy	2,400	2,870
Software	4,464	732
Insurance	1,762	1,214
Repair & maintenance	<u>136,562</u>	<u>123,392</u>
Legal and professional costs		
Legal	16,995	2,238
Accountancy and bookkeeping	<u>2,550</u>	<u>1,800</u>
	<u>19,545</u>	<u>4,038</u>
Total of expenditure of other costs	<u>377,348</u>	<u>310,792</u>
Total expenditure	<u>377,348</u>	<u>310,792</u>

**THE FATHER'S HOUSE CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

Net income	209,292	108,508
<u>Net income before other gains/(losses)</u>	209,292	108,508
<u>Other Gains</u>	-	-
<u>Net movement in funds</u>	209,292	108,508

THE FATHER'S HOUSE CHURCH

England & Wales - Charity number 1165638

Accounts

THE FATHER'S HOUSE CHURCH

Charity No. 1165638

Company No.

Trustees' Report and Unaudited Accounts

29 February 2024

**THE FATHER'S HOUSE CHURCH
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THE FATHER'S HOUSE CHURCH
TRUSTEES ANNUAL REPORT
THE FATHER'S HOUSE CHURCH

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 29 February 2024.

REFERENCE AND ADMINISTRATIVE DETAILS Company No.
Charity No. 1165638

Registered Office

37 Hunters Road
Chessington
KT9 1RX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

J. BERNARDES PASQUALI
NIELE GARCIA DE FREITAS
PASTOR RONDINELLI FIDELIS

Accountants

TRUE MANAGEMENT CONSULTING
C/O Tmc London Accountants, 17, Hanover Square, LONDON
W1S 1BN

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



JOAQUIM PASQUALI Trustee
29-Feb-24

**THE FATHER'S HOUSE CHURCH
INDEPENDENT EXAMINERS REPORT**

Independent Examiner's Report to the trustees of THE FATHER'S HOUSE CHURCH

I report on the accounts of THE FATHER'S HOUSE CHURCH for the year ended 29 February 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:
examine the accounts under s.145 of the 2011 Act;
to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act;
and
to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
to keep accounting records in accordance with the Companies Act 2006, s.386 and
to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities,
have not been met: or
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

TRUE MANAGEMENT CONSULTING
C/O Tmc London Accountants, 17, Hanover Square, London. W1S 1BN

THE FATHER'S HOUSE CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 29 February 2024

		Unrestricted and total funds 2024 £	Unrestricted and total funds 2023 £
Income and endowments			
from:			
Donations and legacies	3	419,300	304,618
Total		419,300	304,618
Expenditure on:			
Raising funds	4	58,116	29,722
Other	5	247,784	230,407
Total		305,900	260,129
Net gains on investments		-	-
Net income	6	113,400	44,489
Net income before other gains/(losses)			
Other gains and losses:			
Net movement in funds		113,400	44,489
Reconciliation of funds:			
Total funds brought forward		384,716	340,227
Total funds carried forward		498,116	384,716

THE FATHER'S HOUSE CHURCH
SUMMARY INCOME AND EXPENDITURE ACCOUNT
for the year ended 29 February 2024

	2024	2023
	£	£
Income	419,300	304,618
Gross income for the year	419,300	304,618
Expenditure	305,900	258,128
Depreciation and charges for impairment of fixed assets	4,892	2,001
Total expenditure for the year	310,792	260,129
Net income before tax for the year	108,508	44,489
Net income for the year	108,508	44,489

THE FATHER'S HOUSE CHURCH**BALANCE SHEET**

at 29 February 2024

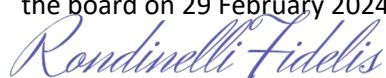
Company No.	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	8	14,676	8,005
		<u>14,676</u>	<u>8,005</u>
Current assets			
Debtors	9	206,762	179,951
Cash at bank and in hand		265,678	196,760
		<u>472,440</u>	<u>376,711</u>
Net current assets		487,116	384,716
Total assets less current liabilities		487,116	384,716
Net assets excluding pension asset or liability		<u>487,116</u>	<u>384,716</u>
Total net assets		<u>487,116</u>	<u>384,716</u>
The funds of the charity			
Restricted funds			
Unrestricted funds	10	498,116	384,716
General funds			
Reserves		<u>498,116</u>	<u>384,716</u>
Total funds	10	<u>498,116</u>	<u>384,716</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 29 February 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. Approved by the board on 29 February 2024 and signed on its behalf by:



JOAQUIM PASQUALI Trustee
29 February 2024

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

for the year ended 29 February 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes. **Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on raising funds Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

THE FATHER'S HOUSE CHURCH

NOTES TO THE ACCOUNTS Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

3 Income from donations and legacies

Unrestricted 2024	Unrestricted 2023
£	£
419,300	304,618
<u>419,300</u>	<u>304,618</u>

4 Expenditure on raising funds

Unrestricted 2024	Unrestricted 2023
£	£
<i>Fundraising trading costs</i>	
58,116	29,722
<u>58,116</u>	<u>29,722</u>

5 Other expenditure

Unrestricted 2024	Unrestricted 2023
£	£
Employee costs	96,457
Motor and travel costs	19,076
Premises costs	84,364
General administrative costs	25,896
Legal and professional costs	4,614
<u>247,784</u>	<u>230,407</u>

6 Net income before transfers

2024	2023
£	£
This is stated after charging:	
Depreciation of owned fixed assets	2,001

7 Staff costs

No employee received emoluments in excess of £60,000.

THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS

8	Tangible fixed assets	2024		2023	
		£		£	
	Cost or revaluation				
	At 1 March 2023	29,761		29,761	
	Additions	11,562			
	At 29 February 2024	41,323		29,761	
	Depreciation and impairment				
	At 1 March 2023	21,756		19,254	
	Depreciation charge for the year	4,891		2,502	
	At 29 February 2024	26,647		21,756	
	Net book values				
	At 29 February 2024	14,676		8,005	
	At 28 February 2023	8,005		10,507	
9	Debtors				
		2024		2023	£
	Other debtors	206,762		179,951	
		206,762		179,951	
10	Movement in funds				
			Incoming		
	At 1 March	(including	Resources	At 29 February	
	2023	other	expended	2024	
		gains/losses			
)			
		£	£	£	
	Restricted funds:				
	Unrestricted funds:				
	General funds	384,716	419,300 -	310,792	493,224
	Revaluation Reserves:				
	Total funds	384,716	419,300 -	310,792	493,224

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

12 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

THE FATHER'S HOUSE CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 29 February 2024

	Unrestricted and total funds	Unrestricted and total funds
	2024	2023
	£	£
Income and endowments from:		
Donations and legacies	419,300	304,618
	<u>419,300</u>	<u>304,618</u>
Total income and endowments	<u>419,300</u>	<u>304,618</u>
Expenditure on:		
Costs of other trading activities		
	58,116	29,722
Total of expenditure on raising	<u>58,116</u>	<u>29,722</u>
Funds		
Employee costs		
Staff entertainment	-	-
Staff Cost	20,400	21,200
	<u>20,400</u>	<u>21,200</u>
Motor and travel costs		
Travel and subsistence	21,067	19,076
	<u>21,067</u>	<u>19,076</u>
Premises costs		
Rent	78,192	75,298
Premises repairs and maintenance	5,587	9,066
	<u>83,779</u>	<u>84,364</u>
General administrative costs,		
including depreciation and amortisation		
Depreciation of	4,892	2,001
Bank charges	32	5,927
Stationery and printing	3,962	275
Sundry expenses	844	843
Donation	14,596	4,061
Telephone, fax and broadband	3,758	3,244
Rates	2,247	2,982
Temporary Staff	88,245	75,257
Light, Heat & Energy	2,870	2,648
Software	732	3,614
Insurance	1,214	301
Repair & maintenance		
	<u>123,392</u>	<u>101,153</u>
Legal and professional costs		
Legal	2,238	2,814
Accountancy and bookkeeping	1,800	1,800
	<u>4,038</u>	<u>4,614</u>
Total of expenditure of other costs	<u>310,792</u>	<u>260,129</u>
Total expenditure	<u>310,792</u>	<u>260,129</u>

**THE FATHER'S HOUSE CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

Net income	108,508	44,489
<hr/>		
Net income before other gains/(losses)	108,508	44,489
<u>Other Gains</u>	-	-
<u>Net movement in funds</u>	108,508	44,489

THE FATHER'S HOUSE CHURCH

England & Wales - Charity number 1165638

Accounts

THE FATHER'S HOUSE CHURCH

Charity No. 1165638

Company No.

Trustees' Report and Unaudited Accounts

28 February 2023

**THE FATHER'S HOUSE CHURCH
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Summary Income and Expenditure Account	5
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THE FATHER'S HOUSE CHURCH
TRUSTEES ANNUAL REPORT
THE FATHER'S HOUSE CHURCH

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 28 February 2023.

REFERENCE AND ADMINISTRATIVE DETAILS Company No.
Charity No. 1165638

Registered Office

37 Hunters Road
Chessington
KT9 1RX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

J. BERNARDES PASQUALI
NIELE GARCIA DE FREITAS
PASTOR RONDINELLI FIDELIS

Accountants

TRUE MANAGEMENT CONSULTING
17, Hanover Square, London, England
W1S 1BN

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



JOAQUIM PASQUALI Trustee
28 February 2023

**THE FATHER'S HOUSE CHURCH
INDEPENDENT EXAMINERS REPORT**

Independent Examiner's Report to the trustees of THE FATHER'S HOUSE CHURCH

I report on the accounts of THE FATHER'S HOUSE CHURCH for the year ended 28 February 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under s.145 of the 2011 Act;

to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with the Companies Act 2006, s.386 and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice:

Accounting and Reporting by Charities,

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

TRUE MANAGEMENT CONSULTING
17 Hanover Square, London, England W1S 1BN

**THE FATHER'S HOUSE CHURCH
INDEPENDENT EXAMINERS REPORT**

W1S 1BN

28 February 2023

Page 4

THE FATHER'S HOUSE CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 28 February 2023

		Unrestricted and total funds 2023 £	Unrestricted and total funds 2022 £	restricted
	Notes			
Income and endowments				
from:				
Donations and legacies	3	304,618	320,451	
Total		304,618	320,451	
Expenditure on:				
Raising funds	4	29,722	64,882	
Other	5	230,407	203,351	
Total		260,129	268,233	
Net gains on investments		-	-	
Net income	6	44,489	52,218	
Net income before other gains/(losses)				
Other gains and losses:				
Net movement in funds		44,489	52,218	
Reconciliation of funds:				
Total funds brought forward		340,227	290,510	
Total funds carried forward		384,716	342,728	

THE FATHER'S HOUSE CHURCH

SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 28 February 2023

	2023	2022
	£	£
Income	304,618	320,451
Gross income for the year	304,618	320,451
Expenditure	258,128	268,233
Depreciation and charges for impairment of fixed assets	2,001	2,502
Total expenditure for the year	260,129	270,735
Net income before tax for the year	44,489	49,716
Net income for the year	44,489	49,716

THE FATHER'S HOUSE CHURCH

BALANCE SHEET

at 28 February 2023

Company No.	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	8	8,005	10,006
		<u>8,005</u>	<u>10,006</u>
Current assets			
Debtors	9	179,951	162,937
Cash at bank and in hand		196,760	167,285
		<u>376,711</u>	<u>330,221</u>
Net current assets		384,716	340,227
Total assets less current liabilities		384,716	340,227
Net assets excluding pension asset or liability		384,716	340,227
Total net assets		384,716	340,227
The funds of the charity			
Restricted funds			
Unrestricted funds	10	384,716	340,227
General funds			
Reserves		<u>384,716</u>	<u>340,227</u>
Total funds	10	<u>384,716</u>	<u>340,227</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 28 February 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. Approved by the board on 28 February 2023 and signed on its behalf by:

Rondinelli Fidelis

JOAQUIM PASQUALI Trustee
28 February 2023

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

for the year ended 28 February 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes. Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on raising funds	These comprise the costs incurred by the Charity in the delivery of its activities and services in
Expenditure on charitable activities	the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

THE FATHER'S HOUSE CHURCH

NOTES TO THE ACCOUNTS Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred. All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases. Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

3 Income from donations and legacies

Unrestricted 2023	Unrestricted 2022
£	£
304,618	320,451
<u>304,618</u>	<u>320,451</u>

4 Expenditure on raising funds

Unrestricted 2023	Unrestricted 2022
£	£
<i>Fundraising trading costs</i>	
29,722	64,882
<u>29,722</u>	<u>64,882</u>

5 Other expenditure

Unrestricted 2023	Unrestricted 2022
£	£
Employee costs	27,415
Motor and travel costs	18,486
Premises costs	105,748
General administrative costs	48,468
Legal and professional costs	3,234
<u>230,407</u>	<u>203,351</u>

6 Net income before transfers

2023	2022
£	£
This is stated after charging:	
Depreciation of owned fixed assets	2,502
2,001	

7 Staff costs

No employee received emoluments in excess of £60,000.

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

8 Tangible fixed assets

2023 **2022**

£ **£**

Cost or revaluation

At 1 March 2022 29,761 29,761

Additions

At 28 February 2023 **29,761** **29,761**

**Depreciation and
impairment**

At 1 March 2022 19,755 17,253

Depreciation charge for the year 2,001 2,502

At 28 February 2023 **21,756** **19,755**

Net book values

At 28 February 2023 **8,005** **10,006**

At 28 February 2022 10,006 12,508

9 Debtors

2022 **2021**

£

Other debtors 179,951 162,937

179,951 **162,937**

10 Movement in funds

Incoming

At 1 March	(including	Resources	At 28 February
2022	other	expended	2023
	gains/losses		
)		
	£	£	£

Restricted funds:

Unrestricted funds:

General funds 340,227 304,618 - 260,129 384,716

Revaluation Reserves:

Total funds **293,801** **304,618** **-** **260,129** **384,716**

11 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	8,005	8,005
Net current assets	376,711	376,711
	384,716	384,716

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

12 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

THE FATHER'S HOUSE CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 28 February 2023

	Unrestricted and total funds 2023	Unrestricted and total funds 2022
	£	£
Income and endowments from:		
Donations and legacies	304,618	320,451
	<u>304,618</u>	<u>320,451</u>
Total income and endowments	<u>304,618</u>	<u>320,451</u>
Expenditure on:		
Costs of other trading activities		
	29,722	64,882
Total of expenditure on raising	<u>29,722</u>	<u>64,882</u>
Funds		
Employee costs		
Staff entertainment	-	-
Staff Cost	21,200	27,415
	<u>21,200</u>	<u>27,415</u>
Motor and travel costs		
Travel and subsistence	19,076	18,486
	<u>19,076</u>	<u>18,486</u>
Premises costs		
Rent	75,298	90,119
Premises repairs and maintenance	9,066	15,629
	<u>84,364</u>	<u>105,748</u>
General administrative costs,		
including depreciation and amortisation		
Depreciation of	2,001	2,502
Bank charges	5,927	3,806
Stationery and printing	275	3,896
Sundry expenses	843	1,284
Donation	4,061	-
Telephone, fax and broadband	3,244	4,606
Rates	2,982	4,671
Temporary Staff	75,257	20,782
Light, Heat & Energy	2,648	1,958
Software	3,614	2,010
Insurance	301	1,706
Repair & maintenance		3,751
	<u>101,153</u>	<u>50,970</u>
Legal and professional costs		
Legal	2,814	
Accountancy and bookkeeping	1,800	3,234
	<u>4,614</u>	<u>3,234</u>
Total of expenditure of other costs	<u>260,129</u>	<u>270,735</u>
Total expenditure	<u>260,129</u>	<u>270,735</u>
Net gains on investments	-	-

**THE FATHER'S HOUSE CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

Net income	44,489	49,716
<hr/>		
Net income before other gains/(losses)	44,489	49,716
<u>Other Gains</u>	-	-
<u>Net movement in funds</u>	44,489	49,716

THE FATHER'S HOUSE CHURCH

England & Wales - Charity number 1165638

Accounts

THE FATHER'S HOUSE CHURCH

Charity No. 1165638

Company No.

Trustees' Report and Unaudited Accounts

28 February 2022

**THE FATHER'S HOUSE CHURCH
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THE FATHER'S HOUSE CHURCH
TRUSTEES ANNUAL REPORT
THE FATHER'S HOUSE CHURCH

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 28 February 2022.

REFERENCE AND ADMINISTRATIVE DETAILS Company No.
Charity No. 1165638

Registered Office

37 Hunters Road
Chessington
KT9 1RX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

J. BERNARDES PASQUALI
R. SOUZA FIDELIS
NIELE GARCIA DE FREITAS

Accountants

TRUE MANAGEMENT CONSULTING
C/o TMC London Accountants 17 Hanover Squar, London, W1S 1BN.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board
Rondinelli Fidelis

R. SOUZA FIDELIS Trustee
28 February 2022

**THE FATHER'S HOUSE CHURCH
INDEPENDENT EXAMINERS REPORT**

Independent Examiner's Report to the trustees of THE FATHER'S HOUSE CHURCH

I report on the accounts of THE FATHER'S HOUSE CHURCH for the year ended 28 February 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of .

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under s.145 of the 2011 Act;

to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and

to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with the Companies Act 2006, s.386 and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice:

Accounting and Reporting by Charities,

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

THE FATHER'S HOUSE CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 28 February 2022

		Unrestricted and total funds 2022 £	Unrestricted and total funds 2021 £
	Notes		
Income and endowments			
from:			
Donations and legacies	3	320,451	209,846
Total		320,451	209,846
Expenditure on:			
Raising funds	4	64,882	22,901
Other	5	203,351	238,544
Total		268,233	261,445
Net gains on investments		-	-
Net income	6	52,218	-51,599
Net income before other gains/(losses)			
Other gains and losses:			
Net movement in funds		52,218	-51,599
Reconciliation of funds:			
Total funds brought forward		290,510	342,109
Total funds carried forward		342,728	290,510

THE FATHER'S HOUSE CHURCH
SUMMARY INCOME AND EXPENDITURE ACCOUNT
for the year ended 28 February 2022

	2022	2021
	£	£
Income	320,451	209,846
Gross income for the year	320,451	209,846
Expenditure	268,233	258,318
Depreciation and charges for impairment of fixed assets	2,502	3,127
Total expenditure for the year	270,735	261,445
Net income before tax for the year	49,716	-51,599
Net income for the year	49,716	-51,599

THE FATHER'S HOUSE CHURCH

BALANCE SHEET

at 28 February 2022

Company No.	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	8	10,006	12,508
		<u>10,006</u>	<u>12,508</u>
Current assets			
Debtors	9	162,937	112,776
Cash at bank and in hand		167,285	165,226
		<u>330,221</u>	<u>278,002</u>
Net current assets		<u>340,227</u>	<u>290,510</u>
Total assets less current liabilities		<u>340,227</u>	<u>290,510</u>
Net assets excluding pension asset or liability		<u>340,227</u>	<u>290,510</u>
Total net assets		<u>340,227</u>	<u>290,510</u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10	340,227	290,510
General funds			
Reserves		<u>340,227</u>	<u>290,510</u>
	10		
Total funds		<u>340,227</u>	<u>290,510</u>

Rondinelli Fidelis

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies

Act 2006 relating to small companies.

For the year ended 28 February 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act

2006 with respect to accounting records and the preparation of accounts. Approved by the board on 28 February 2022

And signed on its behalf by:

Rondinelli Fidelis

R. SOUZA FIDELIS Trustee
28 February 2022

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

for the year ended 28 February 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes. Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on raising funds These comprise the costs incurred by the Charity in the delivery of its activities and services in
Expenditure on charitable the furtherance of its objects, including the making of grants and governance costs.
activities

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties. This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

THE FATHER'S HOUSE CHURCH

NOTES TO THE ACCOUNTS Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on

the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

3 Income from donations and legacies

Unrestricted 2022	Unrestricted 2021
£	£
320,451	209,846
<u>320,451</u>	<u>209,846</u>

4 Expenditure on raising funds

Unrestricted 2022	Unrestricted 2021
£	£
<i>Fundraising trading costs</i>	
64,882	22,901
<u>64,882</u>	<u>22,901</u>

5 Other expenditure

	Unrestricted 2022	Unrestricted 2021
	£	£
Employee costs	27,415	23,757
Motor and travel costs	18,486	7,032
Premises costs	105,748	190,076
General administrative costs	48,468	30,354
Legal and professional costs	3,234	7,099
	<u>203,351</u>	<u>258,318</u>

6 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,502	3,127

7 Staff costs

No employee received emoluments in excess of £60,000.

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

8	Tangible fixed assets	2022	2021
		£	£
	Cost or revaluation		
	At 1 March 2021	29,761	29,761
	Additions		
	At 28 February 2022	29,761	29,761
	Depreciation and impairment		
	At 1 March 2021	17,253	14,127
	Depreciation charge for the year	2,502	3,126
	At 28 February 2022	19,755	17,253
	Net book values		
	At 28 February 2022	10,006	12,508
	At 29 February 2021	12,508	15,634
9	Debtors		2,021
			£
	Other debtors	162,937	112,777
		162,937	112,777
10	Movement in funds		
		At 1 March 2021	Incoming (including other gains/losses)
		Opening)
			£
	Restricted funds:		Resources expended
	Unrestricted funds:		
	General funds	290,510	320,451
	Revaluation Reserves:		270,735
	Total funds	290,510	270,735
11	Analysis of net assets between funds		Unrestricted funds
			£
	Fixed assets	10,006	12,508
	Net current assets	340,227	278,002
		350,233	290,510

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

12 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

THE FATHER'S HOUSE CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 28 February 2022

	Unrestricted and total funds 2021	Unrestricted and total funds 2021	£	£
Income and endowments from:				
Donations and legacies	320,451	209,846		
	<u>320,451</u>	<u>209,846</u>		
Total income and endowments	<u>320,451</u>	<u>209,846</u>		
Expenditure on:				
Costs of other trading activities				
	64,882	22,901		
Total of expenditure on raising	<u>64,882</u>	<u>22,901</u>		
Funds				
Employee costs				
Staff entertainment	-	-		
Staff Cost	27,415	23,757		
	<u>27,415</u>	<u>23,757</u>		
Motor and travel costs				
Travel and subsistence	18,486	7,032		
	<u>18,486</u>	<u>7,032</u>		
Premises costs				
Rent	90,119	178,338		
Premises repairs and maintenance	15,629	11,738		
	<u>105,748</u>	<u>190,076</u>		
General administrative costs,				
including depreciation and amortisation				
Depreciation of	2,502	3,127		
Bank charges	3,806	330		
Stationery and printing	3,896	2,041		
Sundry expenses	1,284	-		
Donation	-	1,011		
Telephone, fax and broadband	4,606	4,072		
Rates	4,671			
Temporary Staff	20,782			
Light, Heat & Energy	1,958			
Software	2,010			
Insurance	1,706			
Repair & maintenance	3,751			
	<u>50,970</u>	<u>10,581</u>		
Legal and professional costs				
Accountancy and bookkeeping	3,234	7,099		
	<u>3,234</u>	<u>7,099</u>		
Total of expenditure of other costs	<u>270,735</u>	<u>258,317</u>		
Total expenditure	<u>270,735</u>	<u>258,317</u>		
Net gains on investments	-	-		

**THE FATHER'S HOUSE CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

Net income	49,716	-51,599
<hr/>		
Net income before other gains/(losses)	49,716	-51,599
<u>Other Gains</u>	-	-
<u>Net movement in funds</u>	49,716	-51,599

THE FATHER'S HOUSE CHURCH

England & Wales - Charity number 1165638

Accounts

THE FATHER'S HOUSE CHURCH

Charity No. 1165638

Company No.

Trustees' Report and Unaudited Accounts

28 February 2021

**THE FATHER'S HOUSE CHURCH
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THE FATHER'S HOUSE CHURCH
TRUSTEES ANNUAL REPORT
THE FATHER'S HOUSE CHURCH

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 28 February 2021.

REFERENCE AND ADMINISTRATIVE DETAILS Company No.
Charity No. 1165638

Registered Office

37 Hunters Road
Chessington
KT9 1RX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

J. BERNARDES PASQUALI
F. LEITE PEREIRA CAMAROTTE R. SOUZA FIDELIS

Accountants

TRUE MANAGEMENT CONSULTING
49 SKYLINE VILLAGE LIME HARBOUR LONDON
E14 9TS

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

R. SOUZA FIDELIS Trustee
28 February 2021

**THE FATHER'S HOUSE CHURCH
INDEPENDENT EXAMINERS REPORT**

Independent Examiner's Report to the trustees of THE FATHER'S HOUSE CHURCH

I report on the accounts of THE FATHER'S HOUSE CHURCH for the year ended 28 February 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of .

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:
examine the accounts under s.145 of the 2011 Act;
to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act;
and
to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
to keep accounting records in accordance with the Companies Act 2006, s.386 and
to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice:
Accounting and Reporting by Charities,
have not been met: or
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

TRUE MANAGEMENT CONSULTING
49 SKYLINE VILLAGE LIME HARBOUR LONDON
E14 9TS
28 February 2021

**THE FATHER'S HOUSE CHURCH
STATEMENT OF FINANCIAL ACTIVITIES**

for the year ended 28 February 2021

	Notes	Unrestricted and total funds 2021	Unrestricted and total funds 2020
		£	£
Income and endowments			
from:			
Donations and legacies	3	209,846	271,729
Total		<u>209,846</u>	<u>271,729</u>
Expenditure on:			
Raising funds	4	22,901	15,111
Other	5	238,544	208,310
Total		<u>261,445</u>	<u>223,421</u>
Net gains on investments		-	-
Net income	6	<u>-51,599</u>	<u>48,308</u>
Net income before other gains/(losses)			
Other gains and losses:			
Net movement in funds		<u>-51,599</u>	<u>48,308</u>
Reconciliation of funds:			
Total funds brought forward		342,109	293,801
Total funds carried forward		<u>290,510</u>	<u>342,109</u>

THE FATHER'S HOUSE CHURCH
SUMMARY INCOME AND EXPENDITURE ACCOUNT
for the year ended 28 February 2021

	2021	2020
		£
		£
Income	209,846	271,729
Gross income for the year	<u>209,846</u>	<u>271,729</u>
Expenditure	258,318	218,210
Depreciation and charges for impairment of fixed assets	3,127	5,211
Total expenditure for the year	<u>261,445</u>	<u>223,421</u>
Net income before tax for the year	-51,599	48,308
Net income for the year	<u>-51,599</u>	<u>48,308</u>

THE FATHER'S HOUSE CHURCH

BALANCE SHEET

at 28 February 2021

Company No.	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	8	12,508	15,634
		<u>12,508</u>	<u>15,634</u>
Current assets			
Debtors	9	112,776	60,345
Cash at bank and in hand		165,226	266,130
		<u>278,002</u>	<u>326,475</u>
Net current assets		<u>290,510</u>	<u>342,109</u>
Total assets less current liabilities		<u>290,510</u>	<u>342,109</u>
Net assets excluding pension asset or liability		<u>290,510</u>	<u>342,109</u>
Total net assets		<u>290,510</u>	<u>342,109</u>
The funds of the charity			
Restricted funds	10		
Unrestricted funds	10	290,510	342,109
General funds			
		<u>290,510</u>	<u>342,109</u>
Reserves	10		
Total funds		<u>290,510</u>	<u>342,109</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 28 February 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. Approved by the board on 28 February 2021

And signed on its behalf by:

R. SOUZA FIDELIS Trustee
28 February 2021

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

for the year ended 28 February 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes. Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Donated services and facilities Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on raising funds These comprise the costs incurred by the Charity in the delivery of its activities and services in
Expenditure on charitable activities the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties. This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

THE FATHER'S HOUSE CHURCH

NOTES TO THE ACCOUNTS Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period. Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on

the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

	Unrestricted 2021	Total 2020
	£	£
3 Income from donations and legacies	209,846	271,729
	209,846	271,729

4 Expenditure on raising funds

	Unrestricted 2021	Total 2020
	£	£
<i>Fundraising trading costs</i>	22,901	15,111
	<u>22,901</u>	<u>15,111</u>

5 Other expenditure

	Unrestricted 2021	Total 2020
	£	£
Employee costs	23,757	116,292
Motor and travel costs	7,032	15,845
Premises costs	190,076	25,162
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets		14,874
General administrative costs	30,354	45,033
Legal and professional costs	7,099	1,004
	<u>258,318</u>	<u>218,210</u>

6 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	3,127	5,211

7 Staff costs

No employee received emoluments in excess of £60,000.

THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS

8 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 March 2020	29,761	29,761
Additions		
At 28 February 2021	<u>29,761</u>	<u>29,761</u>
Depreciation and impairment		
At 1 March 2020	14127	8915
Depreciation charge for the year	3,126	5,212
At 28 February 2021	<u>17,253</u>	<u>14,127</u>
Net book values		
At 28 February 2021	<u>12,508</u>	<u>15,634</u>
At 29 February 2020	<u>15,634</u>	<u>20,846</u>

9 Debtors

2021

	£
Other debtors	112,777
	<u>112,777</u>

10 Movement in funds

	Incoming		
	(including	Resources	At 28
	other	expended	Feb-21
At 1 March 2020	gains/losses)		
	£	£	£
Restricted funds:			
Unrestricted funds:			
General funds	342,109	209,846	-223,421
Revaluation Reserves:			
Total funds	<u>293,801</u>	<u>209,846</u>	<u>-223,421</u>

11 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	12,508	20,846
Net current assets	278,002	272,955
	<u>290,510</u>	<u>293,801</u>

resources

**THE FATHER'S HOUSE CHURCH
NOTES TO THE ACCOUNTS**

12 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

THE FATHER'S HOUSE CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 28 February 2021

	Unrestricted and total funds 2021	Unrestricted and total funds 2020
	£	£
Income and endowments from:		
Donations and legacies	209,846	271,729
	<u>209,846</u>	<u>271,729</u>
Total income and endowments	209,846	271,729
Expenditure on:		
Costs of other trading activities	22,901	15,111
	<u>22,901</u>	<u>15,111</u>
Total of expenditure on raising funds	22,901	15,111
funds		
Employee costs		
Staff entertainment	-	-
Staff Cost	23,757	116,292
	<u>23,757</u>	<u>116,292</u>
Motor and travel costs		
Travel and subsistence	7,032	15,845
	<u>7,032</u>	<u>15,845</u>
Premises costs		
Rent	178,338	25,162
Premises repairs and maintenance	11738	14874
	<u>190,076</u>	<u>40,036</u>
General administrative costs, including depreciation and amortisation		
Depreciation of	3,127	5,211
Bank charges	330	1,354
Stationery and printing	2,041	1,320
Sundry expenses	-	-
Donation	1,011	23,168
Telephone, fax and broadband	4072	2279
	<u>10,581</u>	<u>33,332</u>
Legal and professional costs	7,099	2,805
Accountancy and bookkeeping		
	<u>7,099</u>	<u>2,805</u>
Total of expenditure of other costs	258,317	223,421
Total expenditure	258,317	223,421
Net gains on investments	-	-

**THE FATHER'S HOUSE CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

Net income	-51,599	-51,599
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Net income before other gains/(losses)	-51,599	-51,599
<u>Other Gains</u>	-	-
<u>Net movement in funds</u>	-51,599	-51,599